

# SUPPLEMENTARY INSTRUCTIONS FOR PENNSYLVANIA COUNTIES

## 2015 SURVEY OF LOCAL GOVERNMENT FINANCES

### AGENCY REPORTING

In addition to reporting data for the general government, please include the following fiscal activities:

Business improvement districts (1996 Law)  
Conservation districts  
Recreation, park, and fair boards  
Redevelopment authorities  
Transportation development districts (county)  
Veterans housing authorities

### PART 2 - REVENUES

#### 3. A. Property taxes (code T01)

##### Include

- Taxes on real and personal property collected for all county funds
- Current and delinquent taxes, penalties and interest on delinquent taxes
- Cost of tax sales
- Fees and commissions retained by the treasurer from the Tax Claims Bureau
- Returned taxes

#### 3. E. Other taxes

##### 2. Documentary and stock transfer tax (code T51)

##### Include

- Proceeds from commissions from sales of documentary stamps

#### 4. Intergovernmental revenues

##### A. Streets and highways - From the State (code C46)

##### Include

- Distribution of liquid fuels tax
- Snow removal reimbursements

##### C. Public welfare - From the State (code C79)

##### Include

- Health Choices revenue
- Nursing home grants
- All other amounts received for public welfare

##### D. Health and/or hospitals - From the State (code C42)

##### Include

- Drug and Alcohol funds
- Mental health funds
- Mental retardation funds

##### E. Housing and community development - From the State (code C50)

##### Include

- Aid received for construction or operation of public housing
- Rental subsidy programs and community development grants

#### M. General support - From the State (code C30)

##### Include

- State distributions of public utility realty tax
- State game land revenues and other general support

#### N. All other - From the State (code C89)

##### Include

- Justice commission
- Juvenile aid
- JTPA
- All other grants and reimbursements

### PART 3 – EXPENDITURES

#### 8. Intergovernmental expenditures

##### A. Streets and highways - To other local governments (code M44)

##### Include

- Distributions of liquid fuel tax funds to other local governments

##### M. Correctional institutions - To the State (code L04)

##### Include

- Payments for maintenance of adults and juveniles in state penal and correctional institutions

To other local governments (code M04)

##### Include

- Lease payments to municipal authorities

#### 9. Direct expenditures by purpose and type

##### B. Highways (codes E44, F44, G44)

##### Include

- Expenditures for road maintenance and construction made from the liquid fuel tax fund

##### R. Public welfare

##### 4. Payments to private vendors for medical (code E74)

##### Include

- Payments through the Health Choices program

##### 6. Other (Code E79)

##### Include

- Administrative expenses incurred by the Health Choices program

#### 11. Personnel expenditures (code Z00)

##### Include

- Salaries and wages for all employees, full-time and part-time
- Salaries and wages paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income tax, social security, or retirement coverage

## **PART 4 – INDEBTEDNESS**

### **12. Long-term debt**

#### **A. Debt for public purposes**

##### **Include**

- Long-term debt transactions incurred by this county government, its boards and commissions, and utilities it runs and operates

#### **B. Debt for private purposes**

##### **Include**

- Industrial revenue bonds
- Mortgage revenue bonds
- Pollution control bonds
- Other public debt bonds for privately owned business purposes